

PIH NOTICE 2006-12, DISASTER VOUCHER PROGRAM (DVP) FINANCIAL DATA SCHEDULE TREATMENT

PIH Notice 2006-12 was issued to provide instructions for the continuation of temporary rental assistance for certain HUD-assisted families and special needs/homeless families displaced as a result of Hurricanes Katrina and Rita through implementation of the Disaster Voucher Program (DVP). Accordingly, as a result of the requirements contained in PIH Notice 2006-12, consistent PHA reporting on the Financial Data Schedule (FDS) is required.

- To properly account for this DVP Revenue, PHAs should report the DVP program on the Financial Data Schedule as “14.DVP” and the revenue should be reflected on FDS line 706, “HUD PHA Operating Grants”. The administrative expenses and Housing Assistance Payments should be reported in the same manner as the Housing Choice Vouchers program. FDS lines 1120 (Unit Months Available) and 1121 (Unit Months Leased) should also be completed based on the actual number of vouchers funded. To add the “DVP Program” column on the FDS, click the PHA Info Link, click the Program Selection Tab, click the Add a Program Link, and then select the DVP Program.
- The acceptable method for reporting DVP activity within the FDS would be to add the Disaster Voucher Program on the FDS and report Assets, Liabilities, Equity, Revenues, and Expenses for the current fiscal period within this column. Please note that DVP expenditures **PLUS** the expenditures in the Housing Choice Vouchers Program will be reported under CFDA # 14.871, for federal expenditure reporting in the Schedule of Expenditures of Federal Awards (SEFA).